

JUDGE CASTEL

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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CITIGROUP GLOBAL MARKETS REALTY CORP., :

Civil No.:

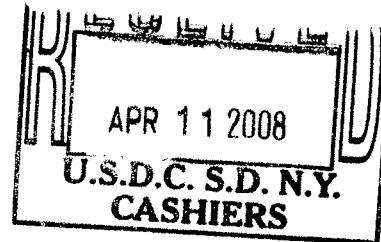
Plaintiff,

- against -

ACCREDITED HOME LENDERS, INC., :

Defendant.
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RULE 7.1 STATEMENT

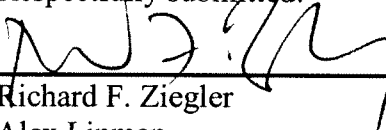


Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Accredited Home Lenders, Inc. (a private non-governmental party) certifies that Accredited Home Lenders Holding Co., is its corporate, publicly held parent holding 10% or more of its stock.

Dated: April 11, 2008

Respectfully submitted:

By:


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